



## Revenue Estimates

### General Fund

### Debt Service

- I & S General Obligation Bonds Fund
- I & S Revenue Bonds Fund

### Water / Wastewater Utility Fund

### Utility Impact Fees Fund

### Hotel Occupancy Tax Fund

### Parks Improvement &

### Acquisitions Fund

### Law Enforcement Fund

### Municipal Court Fund

### Library Fund

### Tree Replacement Fund





## Revenue Estimates

This section reflects revenue projections for the current fiscal year. Some specific revenues, such as property tax revenue and sales tax revenue, are forecast using different assumptions or specific calculations. Detailed descriptions of the methods used to project specific revenue trends and underlying economic assumptions can be found in the budget message. Additional information regarding changes in individual revenue items can be found in the footnotes section of the Appendix.



## General Fund Revenues

Acct#	Account Title	2006-07 Actual	2007-08 Approved Budget	2007-08 Revised Budget	2008-09 Approved Budget	2009-10 Projected Budget
<b>Property Taxes</b>						
4110	Current Property Taxes	\$14,031,422	\$14,350,000	\$14,550,000	<b>\$17,461,000</b>	\$16,700,000
4111	Delinquent Taxes	79,193	125,000	167,000	<b>125,000</b>	125,000
4112	Penalty & Interest - Delinquent Taxes	20,369	20,000	21,000	<b>20,000</b>	20,000
4113	Penalty & Interest - Current Taxes	64,132	45,000	82,000	<b>45,000</b>	45,000
	Sub Total	14,195,116	14,540,000	14,820,000	<b>17,651,000</b>	16,890,000
<b>Sales Tax</b>						
4120	Sales Tax	51,741,069	52,300,000	51,100,000	<b>49,025,000</b>	50,250,000
	Sub Total	51,741,069	52,300,000	51,100,000	<b>49,025,000</b>	50,250,000
<b>Bingo/Mixed Drink Tax</b>						
4122	Mixed Drink Tax	231,356	210,000	260,000	<b>232,000</b>	232,000
4124	Bingo Tax	26,028	28,000	28,000	<b>28,000</b>	28,000
	Sub Total	257,384	238,000	288,000	<b>260,000</b>	260,000
<b>Franchise Fees</b>						
4115	Franchise - Gas	676,920	720,000	777,000	<b>900,000</b>	900,000
4116	Franchise - Telephone	597,753	575,000	620,000	<b>600,000</b>	600,000
4117	Franchise - Electric	3,196,661	3,000,000	3,125,000	<b>3,200,000</b>	3,200,000
4118	Franchise - Cable	1,027,888	900,000	1,040,000	<b>1,100,000</b>	1,100,000
4119	Franchise - Garbage Collection	385,739	370,000	425,000	<b>420,000</b>	420,000
	Sub Total	5,884,961	5,565,000	5,987,000	<b>6,220,000</b>	6,220,000
<b>Building Permits/Inspections</b>						
4214	Building Permits	497,693	375,000	375,000	<b>350,000</b>	350,000
4216	Building Reinspections	93,047	100,000	52,000	<b>100,000</b>	100,000
4220	Fire Inspection Fees	0	0	40,000	<b>60,000</b>	60,000
4225	Subdivision Development Fee	310,700	225,000	175,000	<b>225,000</b>	225,000
4226	Developer Landscape Fees	18,000	13,000	13,000	<b>13,000</b>	13,000
4410	Structural Steel Inspections	64,694	15,000	-15,000	<b>15,000</b>	15,000
	Sub Total	984,134	728,000	640,000	<b>763,000</b>	763,000
<b>Other Permits</b>						
4212	Beer & Liquor License	28,058	22,000	22,000	<b>25,000</b>	25,000
	Sub Total	28,058	22,000	22,000	<b>25,000</b>	25,000

## Revenue Estimates

### General Fund

#### General Fund Revenues (cont.)

Acct#	Account Title	2006-07 Actual	2007-08 Approved Budget	2007-08 Revised Budget	2008-09 Approved Budget	2009-10 Projected Budget
<b>Garbage/Fire Protection Fees</b>						
4302	Garbage Services	773,364	740,000	815,000	<b>820,000</b>	820,000
4306	Garbage Penalty	102,667	95,000	95,000	<b>95,000</b>	95,000
4617	Fire Protection Service - MUD Contract	682,494	661,884	761,884	<b>775,000</b>	775,000
	Sub Total	1,558,525	1,496,884	1,671,884	<b>1,690,000</b>	1,690,000

#### Recreation Fees

4401	Swim Pool Agreements	42,416	49,000	89,000	<b>32,000</b>	32,000
4402	Recreation Programs - Pool	66,361	67,000	76,000	<b>70,000</b>	70,000
4402	Recreation Programs - Pool-Madsen	35,864	40,000	40,000	<b>36,400</b>	36,400
4403	Recreation Programs	9,315	0	7,000	<b>9,500</b>	9,500
4403	Recreation Programs-Madsen	856,509	800,000	760,000	<b>893,009</b>	938,132
4403	Recreation Programs - Baca	79,262	40,000	95,000	<b>94,300</b>	103,800
4404	Swim Pool Receipts	293,107	360,000	330,000	<b>367,000</b>	367,000
4405	Sports League Fees	271,399	275,000	302,000	<b>315,075</b>	315,075
4406	Ballfield Lights	41,490	30,000	25,000	<b>41,500</b>	41,500
4409	Recreation Programs - Seniors	52	0	0	<b>0</b>	0
4409	Recreation Programs - Baca	70,174	55,000	55,000	<b>75,000</b>	82,500
4413	Membership Fees-Madsen	366,842	500,000	480,000	<b>397,990</b>	317,992
4413	Membership Fees-Baca	30,081	25,000	35,000	<b>32,000</b>	35,200
	Sub Total	2,162,872	2,241,000	2,294,000	<b>2,363,774</b>	2,349,099

#### Library Fees

4221	Library Fees-Non Residential	53,929	50,000	50,000	<b>50,000</b>	50,000
4411	Library - Photocopy	17,625	16,000	16,000	<b>16,000</b>	16,000
4515	Library Fines	92,258	85,000	85,000	<b>90,000</b>	90,000
4516	Lost Book Charges	12,027	11,000	11,000	<b>11,000</b>	11,000
4517	Library Miscellaneous Receipts	713	1,000	1,000	<b>1,000</b>	1,000
	Sub Total	176,552	163,000	163,000	<b>168,000</b>	168,000

#### Filing/Other Fees

4217	Filing Fees	98,674	132,000	82,000	<b>71,000</b>	71,000
4224	GIS Fees	27,650	42,000	7,000	<b>11,000</b>	11,000
4637	Reproductions - Plats	1,630	2,000	2,000	<b>2,000</b>	2,000
4219	Annual Site Plan Fees	1,500	100,000	55,000	<b>75,000</b>	75,000
	Sub Total	129,454	276,000	146,000	<b>159,000</b>	159,000

## General Fund Revenues (cont.)

Acct#	Account Title	2006-07 Actual	2007-08 Approved Budget	2007-08 Revised Budget	2008-09 Approved Budget	2009-10 Projected Budget
<b>Fines &amp; Costs</b>						
4511	Police Dept. Fines & Costs	1,469,013	1,500,000	1,500,000	<b>1,700,000</b>	1,700,000
4512	Red Light Camera Fees	0	0	0	<b>288,000</b>	288,000
	Sub Total	1,469,013	1,500,000	1,500,000	<b>1,988,000</b>	1,988,000
<b>Rentals</b>						
4408	Facility Rental - Parks/Rec	84,293	65,000	73,000	<b>65,000</b>	65,000
4412	Meeting Room Revenue	17,658	20,000	14,000	<b>30,000</b>	30,000
	Sub Total	101,951	85,000	87,000	<b>95,000</b>	95,000
<b>Grants</b>						
4623	Fire Dept. EMT Grant	31,982	32,000	32,000	<b>32,000</b>	32,000
4683	State Grant - Training	10,830	10,000	10,000	<b>10,000</b>	10,000
4695	Planning Grant - THC	0	5,000	0	<b>5,000</b>	5,000
4679	CDBG Reimbursement	61,233	60,000	60,000	<b>60,000</b>	60,000
4663	Miscellaneous	65,480	10,000	25,000	<b>10,000</b>	10,000
	Sub Total	169,525	117,000	127,000	<b>117,000</b>	117,000
<b>Interest</b>						
4610	Interest Income	3,663,715	2,250,000	3,150,000	<b>2,062,500</b>	2,062,500
4612	Increase/Decrease in Fair Value	394,272	1,000	1,000	<b>1,000</b>	1,000
	Sub Total	4,057,987	2,251,000	3,151,000	<b>2,063,500</b>	2,063,500
<b>Capital Lease Proceeds</b>						
4616	Capitalized Lease Proceeds	750,000	750,000	750,000	<b>750,000</b>	750,000
	Sub Total	750,000	750,000	750,000	<b>750,000</b>	750,000



## Revenue Estimates

### General Fund

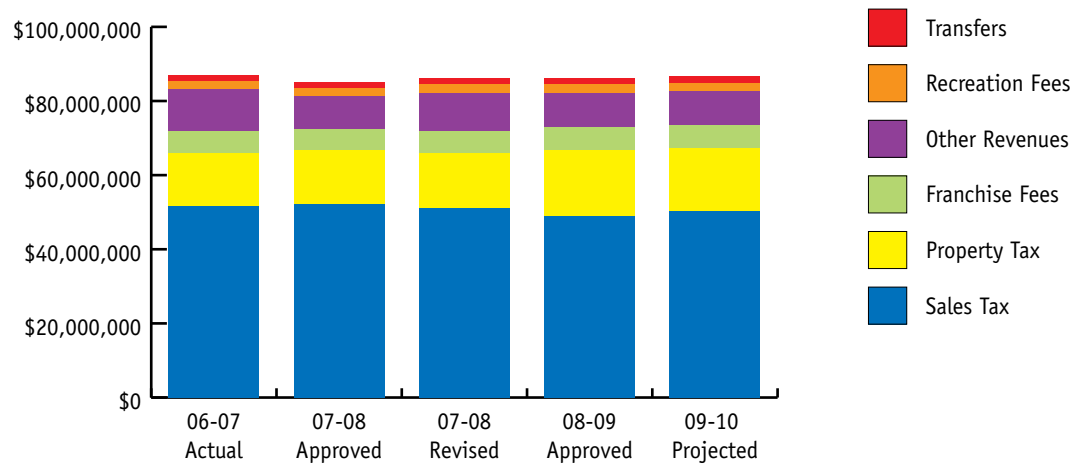
#### General Fund Revenues (cont.)

Acct#	Account Title	2006-07 Actual	2007-08 Approved Budget	2007-08 Revised Budget	2008-09 Approved Budget	2009-10 Projected Budget
<b>Transfers</b>						
7200	Transfer from Utility Fund	1,690,000	1,690,000	1,690,000	<b>1,690,000</b>	1,690,000
	Sub Total	1,690,000	1,690,000	1,690,000	<b>1,690,000</b>	1,690,000
<b>Other Revenues</b>						
4308	PARD Brush Recycling Fees	29,163	30,000	30,000	<b>30,000</b>	30,000
4407	Police Dept. - Miscellaneous	23,319	20,000	35,000	<b>20,000</b>	20,000
4213	Licensing Fees-Animal Control Ordinance	16,144	40,000	15,000	<b>15,000</b>	15,000
4615	Miscellaneous Revenue	487,561	100,000	275,000	<b>100,000</b>	100,000
4619	Returned Check Fee	0	1,000	1,000	<b>1,000</b>	1,000
4628	Donations/Contributions	11,570	5,000	5,000	<b>5,000</b>	5,000
4629	Gain/Loss on Sale of Assets	7,472	0	0	<b>0</b>	0
4636	Insurance Proceeds	109,439	5,000	70,000	<b>5,000</b>	5,000
4638	Street Cuts	1,200	1,000	1,000	<b>1,000</b>	1,000
4639	Proceeds - Sale of Assets	63,096	40,000	190,000	<b>40,000</b>	40,000
4646	FTA Reimbursement	253,171	250,000	250,000	<b>250,000</b>	250,000
4660	4B Corporation Reimbursement	184,000	190,000	190,000	<b>190,000</b>	190,000
4669	Court Fund Reimbursement	32,121	20,000	20,000	<b>20,000</b>	20,000
4670	RRISD Reimbursement	358,383	385,000	400,000	<b>375,000</b>	375,000
4672	Recycling Revenue	35,814	20,000	45,000	<b>30,000</b>	30,000
4301	Lot Clearing Services	21,789	16,000	16,000	<b>16,000</b>	16,000
4303	Rental Income	0	0	105,000	<b>0</b>	0
4305	Brush Hauling Revenue	18,898	12,000	8,000	<b>2,000</b>	2,000
	Sub Total	1,653,140	1,135,000	1,656,000	<b>1,100,000</b>	1,100,000
Total General Fund Revenues		\$87,009,741	\$85,097,884	\$86,092,884	<b>\$86,128,274</b>	\$86,577,599

## General Fund Revenues (cont.)

## General Fund Revenues

## By Revenue Type



## Revenue Estimates

### Debt Service Funds

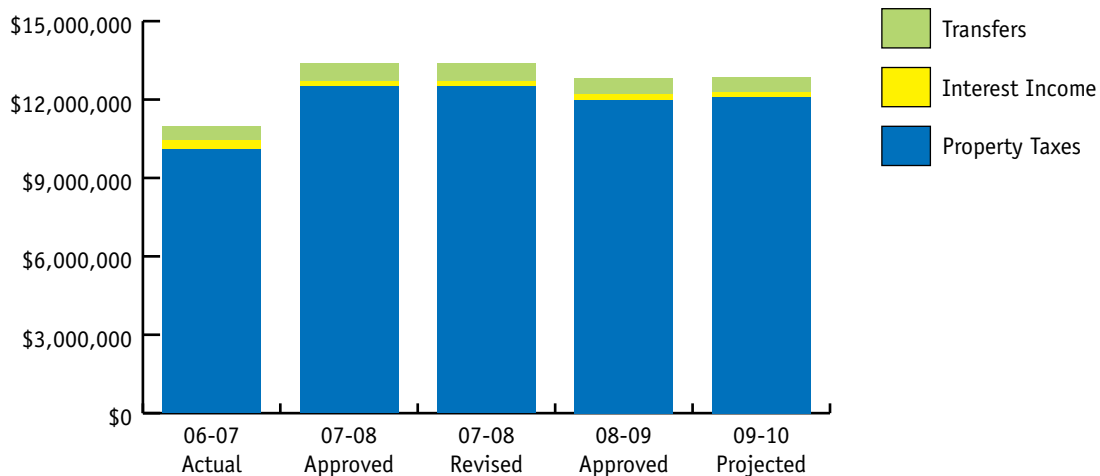
#### I & S General Obligation Bonds Fund Revenue

Acct#	Account Title	2006-07 Actual	2007-08 Approved Budget	2007-08 Revised Budget	2008-09 Approved Budget	2009-10 Projected Budget
4110	Current Property Taxes	\$10,031,925	\$12,425,000	\$12,425,000	<b>\$11,905,000</b>	\$12,013,000
4111	Delinquent Taxes	65,440	80,000	80,000	<b>80,000</b>	80,000
4112	Penalty & Interest - Delinquent Taxes	17,768	15,000	15,000	<b>15,000</b>	15,000
4113	Penalty & Interest - Current Taxes	45,608	30,000	30,000	<b>45,000</b>	30,000
4610	Interest Income	289,472	150,000	150,000	<b>150,000</b>	150,000
4635	Proceeds - Refunded Bonds*	10,295,000	0	0	<b>0</b>	0
4640	Proceeds - Bond Premium*	288,687	0	0	<b>0</b>	0
7200	Transfer from Utility Fund	233,247	226,000	226,000	<b>165,000</b>	92,000
7855	Transfer from Golf Course	294,974	454,000	454,000	<b>453,000</b>	456,000
Total	I&S General Obligation Bonds Funds Revenues	\$21,562,121	\$13,380,000	\$13,380,000	<b>\$12,813,000</b>	\$12,836,000

\*Note: These proceeds are not graphically represented - refunding entries only.

#### I & S G. O. Bonds Fund

##### By Revenue Type



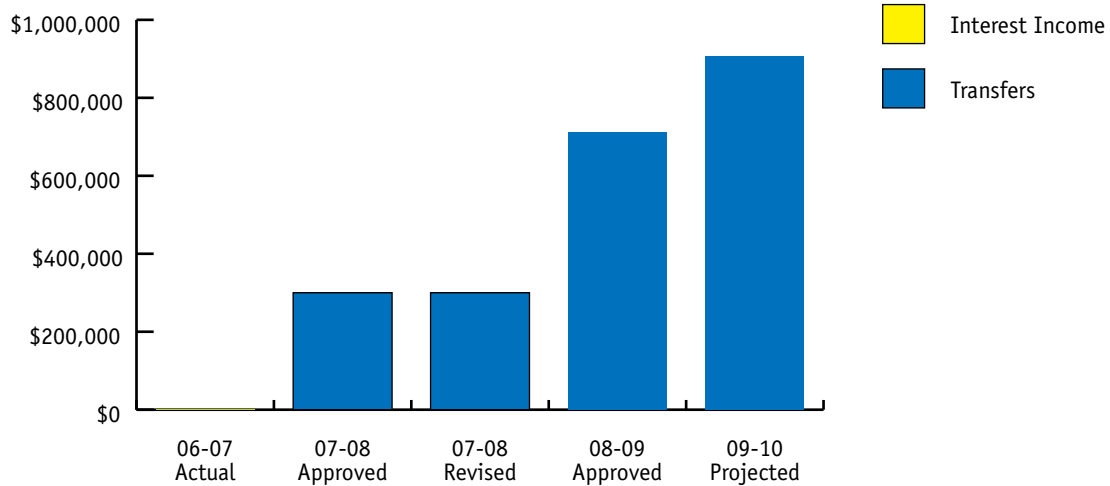


## I &amp; S Revenue Bonds Fund Revenues

Acct#	Account Title	2006-07 Actual	2007-08 Approved Budget	2007-08 Revised Budget	2008-09 Approved Budget	2009-10 Projected Budget
4610	Interest Income	\$573	\$0	\$0	\$0	\$0
7200	Transfer from Utility Fund	0	300,000	300,000	711,000	906,000
Total	I&S Revenue Bonds Fund Revenues	\$573	\$300,000	\$300,000	\$711,000	\$906,000

## I &amp; S Revenue Bonds Funds

## By Revenue Type



## Revenue Estimates

### Water/Wastewater Utility Fund

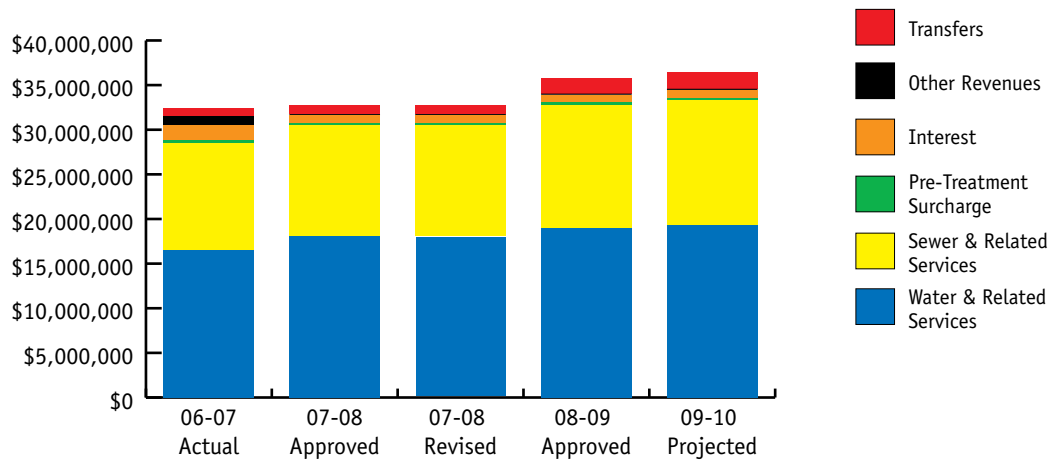
#### Water/Wastewater Utility Fund Revenues

Acct#	Account Title	2006-07 Actual	2007-08 Approved Budget	2007-08 Revised Budget	2008-09 Approved Budget	2009-10 Projected Budget
<b>Water &amp; Related Services</b>						
4420	Convenience Fees	\$58,930	\$45,000	\$45,000	<b>\$45,000</b>	\$55,000
4444	Connection & Transfer Fee	204,750	175,000	175,000	<b>175,000</b>	175,000
4801	Water Service	15,505,183	17,200,000	17,200,000	<b>18,138,000</b>	18,400,000
4805	Water Insp. & Meter Setting Fee	105,243	100,000	100,000	<b>100,000</b>	100,000
4807	Water Penalty	333,558	340,000	340,000	<b>340,000</b>	340,000
4831	Reconnect Charges	189,760	175,000	175,000	<b>175,000</b>	175,000
4833	Meters and Fittings Sales	141,307	85,000	85,000	<b>85,000</b>	85,000
	Sub Total	16,538,731	18,120,000	18,120,000	<b>19,058,000</b>	19,330,000
<b>Sewer &amp; Related Services</b>						
4821	Sewer Service	11,672,429	12,100,000	12,100,000	<b>13,462,000</b>	13,700,000
4825	Sewer Inspection Fee	126,617	100,000	100,000	<b>100,000</b>	100,000
4826	Sewer Discharge Permits	9,350	4,000	4,000	<b>4,000</b>	4,000
4827	Sewer Penalty	239,781	200,000	200,000	<b>200,000</b>	225,000
	Sub Total	12,048,177	12,404,000	12,404,000	<b>13,766,000</b>	14,029,000
<b>Pre-Treatment Surcharge</b>						
4443	Industrial Pre-Treatment Surcharge	220,657	200,000	200,000	<b>210,000</b>	220,000
	Sub Total	220,657	200,000	200,000	<b>210,000</b>	220,000
<b>Interest</b>						
4610	Interest Income	1,454,950	900,000	900,000	<b>880,000</b>	880,000
4612	Increase/Decrease in Fair Value	219,887	1,000	1,000	<b>1,000</b>	1,000
	Sub Total	1,674,837	901,000	901,000	<b>881,000</b>	881,000
<b>Other Revenues</b>						
4615	Miscellaneous Revenue	979,437	110,000	110,000	<b>110,000</b>	110,000
4619	Returned Check Fee	22,636	15,000	15,000	<b>15,000</b>	15,000
4628	Donations/Contributions	0	0	0	<b>0</b>	0
4629	Gain/Loss on Sale of Assets	0	5,000	5,000	<b>5,000</b>	5,000
4636	Insurance Proceeds	56,806	0	0	<b>0</b>	0
4680	Intergovernmental Revenue	41,339	0	0	<b>0</b>	0
7250	Transfer from Water Impact Fees	0	0	0	<b>711,000</b>	906,000
7250	Transfer from Wastewater Impact Fees	812,500	980,000	980,000	<b>980,000</b>	980,000
	Sub Total	1,912,718	1,110,000	1,110,000	<b>1,821,000</b>	2,016,000
<b>Total Water/Wastewater Utility Fund Revenues</b>						
		\$32,395,120	\$32,735,000	\$32,735,000	<b>\$35,736,000</b>	\$36,476,000

## Water/Wastewater Utility Fund Revenues (cont.)

## Water/Wastewater Utility Fund Revenues

## By Revenue Type



## Revenue Estimates

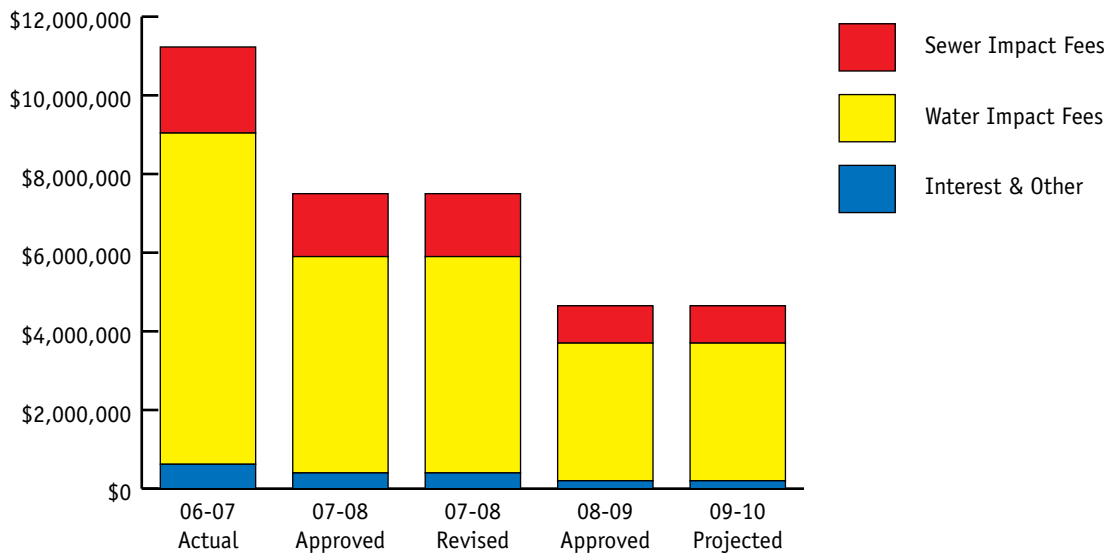
### Utility Impact Fees Fund

#### Utility Impact Fees Fund Revenues

Acct#	Account Title	2006-07 Actual	2007-08 Approved Budget	2007-08 Revised Budget	2008-09 Approved Budget	2009-10 Projected Budget
4610	Sewer Impact Fees	\$2,189,332	\$1,600,000	\$1,600,000	<b>\$950,000</b>	\$950,000
4802	Water Impact Fees	8,419,758	5,500,000	5,500,000	<b>3,500,000</b>	3,500,000
4822	Interest & Other	620,642	400,000	400,000	<b>200,000</b>	200,000
Total	Utility Impact Fees Fund Revenues	\$11,229,732	\$7,500,000	\$7,500,000	<b>\$4,650,000</b>	\$4,650,000

#### Utility Impact Fees Fund Revenues

##### By Revenue Type





**Hotel Occupancy Tax Fund Revenues**

<b>Acct#</b>	<b>Account Title</b>	<b>2006-07 Actual</b>	<b>2007-08 Approved Budget</b>	<b>2007-08 Revised Budget</b>	<b>2008-09 Approved Budget</b>
4123	Occupancy Tax	\$2,838,689	\$2,600,000	\$2,600,000	<b>\$2,800,000</b>
4610	Interest Income	149,150	80,000	80,000	<b>100,000</b>
4615	Misc Revenue	7,500	0	0	<b>0</b>
Total Hotel Occupancy Tax Fund Revenues		\$2,995,339	\$2,680,000	\$2,680,000	<b>\$2,900,000</b>

## Revenue Estimates

### Law Enforcement Fund

#### Law Enforcement Fund Revenues

Acct#	Account Title	2006-07 Actual	2007-08 Approved Budget	2007-08 Revised Budget	2008-09 Approved Budget
4610	Interest Income	\$15,503	\$6,300	\$6,300	\$7,000
4654	State & Local Seizure Income	130,248	0	0	0
4665	Federal Drug Seizure Income	85	2,000	2,000	0
Total Law Enforcement Fund Revenues		\$145,836	\$8,300	\$8,300	\$7,000

**Parks Improvement & Acquisitions Fund Revenues**

<b>Acct#</b>	<b>Account Title</b>	<b>2006-07 Actual</b>	<b>2007-08 Approved Budget</b>	<b>2007-08 Revised Budget</b>	<b>2008-09 Approved Budget</b>
4405	Sports League Fees	\$8,140	\$7,500	\$7,500	<b>\$7,000</b>
4610	Interest Income	28,754	20,000	20,000	<b>27,000</b>
4628	Donations/Contributions - Developers	0	293,050	293,050	<b>406,132</b>
<b>Total Parks Improvement &amp; Acquisitions Fund Revenues</b>		<b>\$36,894</b>	<b>\$320,550</b>	<b>\$320,550</b>	<b>\$440,132</b>

## Revenue Estimates

### *Municipal Court Fund*

#### **Municipal Court Fund Revenues**

<b>Acct#</b>	<b>Account Title</b>	<b>2006-07 Actual</b>	<b>2007-08 Approved Budget</b>	<b>2007-08 Revised Budget</b>	<b>2008-09 Approved Budget</b>
4509	Technology Fees	\$44,369	\$45,000	\$45,000	<b>\$43,000</b>
4510	Security Fees	33,276	35,000	35,000	<b>32,100</b>
4519	Child Safety Fines	10,801	11,000	11,000	<b>17,000</b>
4610	Interest Income	7,427	3,650	3,650	<b>4,750</b>
Total Municipal Court Fund Revenues		\$95,873	\$94,650	\$94,650	<b>\$96,850</b>



**Library Fund Revenues**

<b>Acct#</b>	<b>Account Title</b>	<b>2006-07 Actual</b>	<b>2007-08 Approved Budget</b>	<b>2007-08 Revised Budget</b>	<b>2008-09 Approved Budget</b>
4610	Interest Income	\$496	\$500	\$500	<b>\$300</b>
4628	Library Donations	3,362	3,000	3,000	<b>300</b>
Total Library Fund Revenues		\$3,858	\$3,500	\$3,500	<b>\$600</b>

## Revenue Estimates

### *Tree Replacement Fund*

#### Tree Replacement Fund Revenues

Acct#	Account Title	2006-07 Actual	2007-08 Approved Budget	2007-08 Revised Budget	2008-09 Approved Budget
4226	Tree replacement fees	\$315,435	\$1,500	\$1,500	<b>\$50,000</b>
4610	Interest Income	6,014	10,000	10,000	<b>20,000</b>
4628	Donations/Contributions	525	500	500	<b>500</b>
Total Tree Replacement Fund Revenues		\$321,974	\$12,000	\$12,000	<b>\$70,500</b>